

2 NINETY-EIGHTH LEGISLATURE
3 FIRST SESSION
4 LEGISLATIVE RESOLUTION 162

5 Introduced by Erdman, 47

6 PURPOSE: To examine the effectiveness of the Tax Equalization and
7 Review Commission.

8 The study shall include, but need not be limited to, the
9 commission's caseload, the number of cases that are appealed and
10 overturned, and the costs and benefits of the commission versus
11 previous property tax appeal methods.

12 NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE
13 NINETY-EIGHTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

14 1. That the Revenue Committee of the Legislature shall
15 be designated to conduct an interim study to carry out the purposes
16 of this resolution.

17 2. That the committee shall upon the conclusion of its
18 study make a report of its findings, together with its
19 recommendations, to the Legislative Council or Legislature.